

HELM

FINANCIAL CORPORATION

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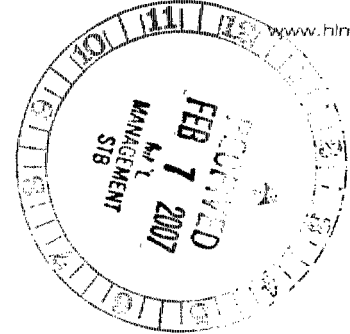
February 6, 2007

RECORDATION NO. **18473-D**

FILED

FEB 08 '07 -11 24 AM

SURFACE TRANSPORTATION BOARD



Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Full Termination of Lease of Railroad Equipment dated as of February 2, 2007 by Helm Financial Corporation ("**Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

Name and Address of Lessee: Indiana Harbor Belt Railroad Company
2721-161 Street
Hammond, IN 46323

Equipment: Fifty-two (52) Coil Steel Railcars
IHB 1200-1208; 1210-1252

Please record this Termination as a supplemental agreement to STB Recordation No. 18473 filed on November 15, 1993. The filing fee of \$34.00 is included in our enclosed check.

Summary: Full Termination of Lease of Railroad Equipment dated as of February 2, 2007 by Helm Financial Corporation for 52 coil steel railcars, IHB 1200-1208; 1210-1252, to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 18473.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

FULL TERMINATION OF LEASE OF RAILROAD EQUIPMENT

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of February 2, 2007 by **HELM FINANCIAL CORPORATION**, a California corporation ("Lessor").

WHEREAS, Lessor, as successor in interest to Helm-Atlantic Associates Limited Partnership) entered into the Lease of Railroad Equipment dated as of October 1, 1993, as amended ("Lease"), with **Indiana Harbor Belt Railroad Company**, an Indiana corporation, with respect to the railcars as described in Schedule A attached hereto ("Units"); and

WHEREAS, with respect to the Lease, a Memorandum of Lease of Railroad Equipment dated as of October 1, 1993 and a Memorandum of Amendment to Lease of Railroad Equipment dated as of January 23, 2001 were filed with the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No 18473 on November 15, 1993 and STB Recordation No. 18473-C on April 25, 2001, respectively; and

WHEREAS, the Lease was terminated on July 7, 2006; and

WHEREAS, Lessor desires to execute this Termination to evidence for the public record the termination of the Lease.

NOW THEREFORE, in consideration of the premises, Lessor does hereby acknowledge and confirm:

1. **Full Termination of Lease of Railroad Equipment.** Lessor hereby declares for the public record that the Lease and any other documents filed under STB Recordation No. 18473 are hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Full Termination of Lease of Railroad Equipment to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

RECORDATION NO. 18473-D FILED

FEB 08 '07 -11 24 AM

SURFACE TRANSPORTATION BOARD

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & Chief Financial Officer

STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

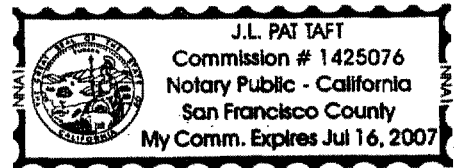
) S.S.
)

On February 2, 2007 before me, J.L. Pat Taft, personally appeared Barbara W. Wilson, Senior Vice President and CFO of Helm Financial Corporation, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature

J.L. Pat Taft



(Seal)

SCHEDULE A

To the Full Termination of Lease of Railroad Equipment Dated February 2, 2007

Description of the Units: Fifty-two (52), 100-ton, coil steel railcars equipped with cross members and hoods.

Unit Mark and Numbers: IHB 1200-1208; 1210-1252